

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 995 - HB 1248**

March 4, 2011

**SUMMARY OF BILL:** Authorizes Loudon County to levy a \$5.00 litigation tax in all civil and criminal cases to be used for grants to the Tennessee Court Appointed Special Advocates Association (CASA) for services to children.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue – \$4,000/Permissive**  
**Increase Local Expenditures – \$4,000/Permissive**

Assumptions:

- According to the Loudon County Circuit Court Clerk and the Loudon County Clerk and Master, 840 cases were instituted county-wide in 2010.
- There will be approximately 800 cases instituted in 2011. All cases will be levied a \$5 litigation tax, resulting in a permissive increase to local revenue of \$4,000 (800 cases x \$5).
- All revenue generated from the litigation tax will be used to fund grants for services provided by CASA, resulting in an increase to local expenditures of approximately \$4,000.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

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